

House Amendment 1761

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1 1 Amend Senate File 478, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. Page 93, by inserting after line 17 the
1 4 following:
1 5 <DIVISION _____
1 6 METHANE GAS CONVERSION PROPERTY
1 7 Sec. _____. Section 427.1, subsection 29, paragraph
1 8 a, Code 2009, is amended to read as follows:
1 9 a. For purposes of this subsection, "methane gas
1 10 conversion property" means personal property, real
1 11 property, and improvements to real property, and
1 12 machinery, equipment, and computers assessed as real
1 13 property pursuant to section 427A.1, subsection 1,
1 14 paragraphs "e" and "j", used in an operation ~~connected~~
~~1 15 with, or in conjunction with, a publicly owned~~
~~1 16 sanitary landfill to decompose waste and convert the~~
~~1 17 waste to gas,~~ to collect methane gas or other gases
1 18 produced as a by-product of waste decomposition and to
1 19 convert the gas to energy, or to collect waste that
~~1 20 would otherwise be collected by, or deposited with, a~~
~~1 21 publicly owned sanitary landfill in order to decompose~~
1 22 the waste to produce methane gas or other gases and to
1 23 convert the gas to energy. ~~However, property used to~~
~~1 24 decompose the waste and convert the waste to gas is~~
~~1 25 not eligible for this exemption.~~
1 26 Sec. _____. Section 427.1, subsection 29, Code 2009,
1 27 is amended by adding the following new paragraph:
1 28 NEW PARAGRAPH. d. With respect to methane gas
1 29 conversion property other than that used in an
1 30 operation connected with, or in conjunction with, a
1 31 publicly owned sanitary landfill, the exemption
1 32 pursuant to this subsection shall be limited to
1 33 property originally placed in operation on or after
1 34 January 1, 2008, and on or before December 31, 2012,
1 35 and shall be available for the ten-year period
1 36 following the date the property was originally placed
1 37 in operation.
1 38 Sec. _____. Section 437A.6, subsection 1, paragraph
1 39 d, Code 2009, is amended to read as follows:
1 40 d. Methane gas conversion property subject to
1 41 section 427.1, subsection 29, to the extent the
1 42 property is used in connection with, or in conjunction
1 43 with, a publicly owned sanitary landfill or used to
1 44 collect waste that would otherwise be collected by, or
1 45 deposited with, a publicly owned sanitary landfill.
1 46 Sec. _____. IMPLEMENTATION. Section 25B.7 does not
1 47 apply to the property tax exemption amended in this
1 48 division of this Act.
1 49 Sec. _____. EFFECTIVE AND APPLICABILITY DATES. This
1 50 division of this Act, being deemed of immediate
2 1 importance, takes effect upon enactment and applies
2 2 retroactively to assessment years beginning on or
2 3 after January 1, 2008. Notwithstanding section 427.1,
2 4 subsection 29, paragraph "c", claims for exemption for
2 5 the 2008 and 2009 assessment years shall be filed with
2 6 the appropriate assessing authority on or before June
2 7 30, 2009.>
2 8 #2. By renumbering as necessary.
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2 12 _____
2 12 ISENHART of Dubuque
2 13 SF 478.333 83
2 14 tm/sc/24663